



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

North Dakota Corporation Income Tax Brackets and Rates

For taxable years beginning on or after January 1, 2004 and prior to January 1, 2007

North Dakota taxable income

<u>over</u>	<u>but not over</u>			
\$0	\$3,000		2.60% of North Dakota taxable income	
\$3,000	\$8,000	\$78 +	4.10% of the amount over	\$3,000
\$8,000	\$20,000	\$283 +	5.60% of the amount over	\$8,000
\$20,000	\$30,000	\$955 +	6.40% of the amount over	\$20,000
Over \$30,000		\$1,595 +	7.00% of the amount over	\$30,000

If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on their North Dakota taxable income.

For taxable years beginning on or after January 1, 1983 and prior to January 1, 2004

North Dakota taxable income

<u>over</u>	<u>but not over</u>			
\$0	\$3,000		3.00% of North Dakota taxable income	
\$3,000	\$8,000	\$90 +	4.50% of the amount over	\$3,000
\$8,000	\$20,000	\$315 +	6.00% of the amount over	\$8,000
\$20,000	\$30,000	\$1,035 +	7.50% of the amount over	\$20,000
\$30,000	\$50,000	\$1,785 +	9.00% of the amount over	\$30,000
\$50,000		\$3,585 +	10.50% of the amount over	\$50,000

For taxable years beginning on or after January 1, 1981 and prior to January 1, 1983

North Dakota taxable income

<u>over</u>	<u>but not over</u>			
\$0	\$3,000		2.00% of North Dakota taxable income	
\$3,000	\$8,000	\$60 +	3.00% of the amount over	\$3,000
\$8,000	\$20,000	\$210 +	4.00% of the amount over	\$8,000
\$20,000	\$30,000	\$690 +	5.00% of the amount over	\$20,000
\$30,000	\$50,000	\$1,190 +	6.00% of the amount over	\$30,000
\$50,000		\$2,390 +	7.00% of the amount over	\$50,000

For taxable years beginning on or after January 1, 1978 and prior to January 1, 1981

North Dakota taxable income

<u>over</u>	<u>but not over</u>			
\$0	\$3,000		3.00% of North Dakota taxable income	
\$3,000	\$8,000	\$90 +	4.00% of the amount over	\$3,000
\$8,000	\$15,000	\$290 +	5.00% of the amount over	\$8,000
\$15,000	\$25,000	\$640 +	6.00% of the amount over	\$15,000
\$25,000		\$1,240 +	8.50% of the amount over	\$25,000

For taxable years beginning on or after January 1, 1937 and prior to January 1, 1978

North Dakota taxable income

<u>over</u>	<u>but not over</u>			
\$0	\$3,000		3.00% of North Dakota taxable income	
\$3,000	\$8,000	\$90 +	4.00% of the amount over	\$3,000
\$8,000	\$15,000	\$290 +	5.00% of the amount over	\$8,000
\$15,000		\$640 +	6.00% of the amount over	\$15,000

For taxable years beginning on or after January 1, 1923 and prior to January 1, 1937

The state's corporation income tax rate was 3.0% on North Dakota taxable income.